REGULATION (EEC) No 2823/73 OF THE COMMISSION

of 17 October 1973

laying down detailed rules for the application of export levies in the event of the rice market being disturbed and amending Regulation (EEC) No 2637/70

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community;

Having regard to Council Regulation No 359/67/EEC [1], of 25 July 1967 on the common organization of the market in rice, as last amended by the Act of Accession [2], and in particular Article 10 (2), Article 13 (5) and Article 17 (6) thereof;

Having regard to Council Regulation (EEC) No 2737/73 [3] of 8 October 1973, laying down general rules to be applied in the event of the rice market being disturbed, and in particular Article 4 (1) thereof;

Whereas the first indent of Article 2 (1) of Regulation (EEC) No 2737/73 provides for the possibility of introducing an export levy; whereas furthermore, under subparagraph (2) of Article 3 (4) of that Regulation, interested parties may apply to have the levy fixed in advance; whereas detailed rules for the application of these provisions must be laid down;

Whereas it would be equitable to exempt from the export levy products in respect of which an export licence involving advance fixing of the refund has been issued;

Whereas export licences may have been issued or applied for as the case may be prior to the date on which the export levy became applicable; whereas it would be equitable to allow these applications for licences to be cancelled at the request of interested parties, the relevant deposit being released;

Whereas the day of exportation within the meaning of Article 3 (4) of Regulation (EEC) No 2737/73 must be defined; whereas it would be appropriate to select the day on which the customs formalities referred to under (b) of the second subparagraph of Article 8 (2) of Commission Regulation (EEC) No 1373/70 [4] of 10 July 1970 on common detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products subject to a single price system, as last amended by Regulation (EEC) No 1796/73 [5], are completed;

Whereas the rules applicable to the issue of export licences for products subject to an export levy fixed either in advance or by a tendering procedure should be analogous to those now applying to cereals; whereas Article 19a of Commission Regulation (EEC) No 2637/70 [6] of 23 December 1970 on special detailed rules for the application of the system of import and export licences and advance fixing certificates for agricultural products, as last amended by Regulation (EEC) No 2500/73 [7], should be amended accordingly;

Whereas, as regards the other detailed rules for the application of export levies, recourse should be had to the provisions of Commission Regulation (EEC) No 1279/71 [8] of 17 June 1971 on the use of Community transit documents for the purpose of applying certain measures on the exportation of certain goods, as last amended by Regulation (EEC) No 2766/71 [9];

Whereas the measures provided for in this Regulation are in accordance with the Opinion of the Management Committee for Cereals,

HAS ADOPTED THIS REGULATION:

Article 1

This Regulation lays down detailed rules for the application of the export levy referred to in the first indent of Article 2 (1) of Regulation (EEC) No 2737/73.

Article 2

1. The export levy shall be charged on all exports outside the Community of products corresponding to one or other of the descriptions contained in Article 9 (2) of the Treaty.

2. The export levy shall also be charged on products which, by reason of the customs status of their packaging or by reason of the fact that they have been incorporated in or added to one or more products not in free circulation, do not correspond to one or other of the descriptions contained in Article 9 (2) of the Treaty.

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(1) OJ No 174, 31. 7. 1967, p. 1.
(2) OJ No L 73, 27. 3. 1972, p. 59.
(3) OJ No L 282, 9. 10. 1973, p. 13.
(4) OJ No L 158, 20. 7. 1970, p. 1.
(5) OJ No L 183, 5. 7. 1973, p. 1.
(6) OJ No L 283, 29. 12. 1970, p. 15.
(7) OJ No L 258, 14. 9. 1973, p. 1.
(8) OJ No L 133, 19. 6. 1971, p. 32.
(9) OJ No L 283, 24. 12. 1971, p. 33.

3. No export levy shall be charged on exports covered by export licences involving advance fixing of the refund.

4. Where an export levy is fixed, interested parties may apply to have :

— applications for export licences lodged before the export levy became applicable but for which no licence has yet been issued,

— export licences issued before the export levy became applicable cancelled.

In such cases the deposit referred to in Article 10 (1) of Regulation No 359/67/EEC shall be released immediately.

Article 3

1. Except in cases where the export levy is determined by means of a tendering procedure or fixed in advance, the rate of the levy applicable on exportation shall be that valid on the day on which the customs formalities referred to under Article 8 (2) (b) of Regulation (EEC) No 1373/70 are completed.

2. The export levy shall be charged by the Member State on whose territory the formalities referred to in paragraph 1 are completed. It shall be due not later than the day on which these formalities are completed.

3. Where the export levy is varied by destination, a security or a guarantee regarded as equivalent shall be given representing the difference between the highest rate of levy applicable to the product in question and the appropriate rate for the proposed destination.

The security or guarantee shall be released in proportion to the quantity in respect of which proof is produced that it has reached its destination. This proof shall be furnished in the manner described in Article 8 (1) of Commission Regulation No 1041/67/EEC [1] of 21 December 1967 on detailed rules for the application of export refunds on products subject to a single price system, as last amended by Regulation (EEC) No 131/73 [2].

The security shall be forfeited in whole or in part by way of levy, where products arrive at a destination for which a levy higher than that actually charged is applicable.

Article 4

Article 19a of Regulation (EEC) No 2637/70 is replaced by the following :

'*Article 19a*

1. For the purposes of applying Article 4 (2) of Regulation (EEC) No 1604/71, the second subparagraph of Article 3 (4) of Regulation (EEC) No 1968/73 and the second subparagraph of Article 3 (4) of Regulation (EEC) No 2737/73 the export licence shall be completed as follows :

— section 12 shall contain one of the following endorsements :

advance fixing of levy applied for

anmodet om forudfastsættelse af afgift

Vorausfestsetzung der Abschöpfung beantragt

préfixation prélèvement demandée

fissazione in anticipo del prelievo richiesta

vooraf vaststellen van heffing aangevraagd ;

— in section 17 the words "refund valid on . . . fixed in advance" shall be deleted and replaced by the endorsements provided for in section 17 of the import licence ;

— section 18 shall contain, in figures and words, the total rate in national currency of the levy fixed in advance. The provisions of Article 12a of Regulation (EEC) No 1373/70 shall apply to special cases, the entries to be made in section 19 and 20 of the import licence under that Article being made in section 18 of the export licence.

2. For the purpose of applying Article 4 (3) of Regulation (EEC) No 1604/71, Article 3 (5) of Regulation (EEC) No 1968/73 and Article 3 (5) of Regulation (EEC) No 2737/73, section 18 of the export licence shall contain one of the following endorsements :

export levy not applicable

eksportafgift ikke anvendelig

Ausfuhrabschöpfung nicht anwendbar

prélèvement à l'exportation non applicable

prelievo all'esportazione non applicabile

uitvoerheffing niet van toepassing.'

Article 5

Where an export levy is applicable movement of the products affected within the Community shall be subject to the conditions laid down by Regulation (EEC) No 1279/71.

Article 6

1. Where it is clear from the information appearing on the document that a product moving between two points situated within the Community will leave the territory of the Community otherwise than by air in the course of transportation, the dispatcher shall provide a security equal to the highest levy chargeable in the event of exportation outside the Community.

[1] OJ No 314, 23. 12. 1967, p. 9.
[2] OJ No L 17, 20. 1. 1973, p. 19.

2. This guarantee shall be released in proportion to the quantity in respect of which proof is produced that it has reached its destination. This proof shall be furnished by the return to the office of departure of one of the documents referred to in Articles 2 and 3 of Regulation (EEC) No 1279/71 or of a national document.

3. In the cases referred to in Article 5b of Regulation (EEC) No 1279/71, the day during which the required formalities are completed concerning the dispatch of the products is considered the same as the day on which the customs formalities referred to in Article 3 (1) of this Regulation are completed.

Article 7

This Regulation shall enter into force on the day following its publication in the *Official Journal of the European Communities.*

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 17 October 1973.

For the Commission

The President

François-Xavier ORTOLI